

Vendor Special Event License Application for Single or Multiple Events

Complete this form and mail the form to the Colorado Department of Revenue or bring it to a walk-in service center. If you are a vendor who will be providing service only, it is not necessary to obtain a special event sales tax license.

Register and File

Keep a copy of the application as it will be your temporary license. Mail a copy of Vendor Special Event License Application with applicable fee (see fee schedule located later in this form) to: Colorado Department of Revenue, Denver, CO 80261-0013. A temporary sales tax license may be obtained when the **two copies** of the application and applicable fees are presented at one of the service centers.

Service Centers

- Denver 1375 Sherman Street
- Colorado Springs 2447 N. Union Blvd.
- Fort Collins 3030 S. College Ave.
- Grand Junction 222 S. 6th Street, Room 208
- Pueblo 827 W. 4th St., Suite A

All walk-in business and individual applicants **must** provide

valid **proof of identification** at time of application. Valid proof includes a legible copy of a Colorado Driver's License, Colorado Identification Card, United States Passport, Resident Alien Card (indicating eligibility for employment), United States Naturalization papers, and/or Military Identification Card. If the applicant is from another state, a valid driver's license or other picture ID from that state is required.

Note: There is no minimal sales requirement for filing a return. If you sell products to the end user in Colorado you must collect and remit the required sales tax.

Tax Classes and Workshops

The Colorado Department of Revenue conducts live and online classes on various topics including state sales and wage withholding taxes. If a class is not offered in a live format, information contained in each class can be viewed on our Web site or taken online where CPE credit is awarded after completion. For more details on class topics and the various formats available visit www.TaxSeminars.state.co.us

Instructions

Purpose Section

Box 1 *Do you have a Colorado state sales tax license?*
If answer is yes, list your Colorado state sales tax license number here.

Box 2 *City In Which Your Event Is Being Held, County, Zip.*
Single Event license—list the location where your event is to be held. Multiple Event License—list the location of your first event.

Box 3 *Type of Organization.* Mark the box that indicates the legal structure for your business/organization.

Note: Married couples must register as a general partnership if both spouses are owners of the business.

Business Information

Line 1. Taxpayer Name. The name should be entered as follows:

- Individual (sole proprietorship). Last name, first name, the middle name or initial.
- General Partnership, Association or Joint Venture. The last name, first name, and middle initial of two principal partners. If there are additional partners, attach a separate sheet.
- Corporation Limited Partnership, or Limited Liability Company. The legal name of the business must be the same as filed with the Colorado Secretary of State.

Line 2. Trade Name. Enter the trade name of your business here. Registration of trade names must be done with the Colorado Secretary of State.

Line 3a. through 3b. Complete all boxes in these two lines.

Line 4. Mailing address. Please enter your mailing address here.

Line 5. List specific products and/or services you provide. Explain in detail.

Ownership

- Individual (sole proprietorship). Last name, first name, and middle name or initial.
- General Partnership, Association or Joint Venture. The last name, first name, and middle initial of two principal partners. If there are additional partners, attach a separate sheet.
- Corporation, Limited Partnership, Limited Liability Company (LLC), Limited Liability Partnership (LLP), or Limited Liability Limited Partnership (LLLLP). The legal name of the business must be the same as filed with the Colorado Secretary of State.

Lines 1a through 2b Owner/Partner Name. All organizations, including sole proprietors, must complete these lines. Enter the name, title, Social Security number, (FEIN #, if applicable) and home address of each individual, partner, corporate officer or member. If there are more than two owners, attach a separate sheet and provide the same information for additional owners.

Sales

Line 1 Indicate Which Applies To You.

Single Event — A single event license is required if you make retail sales at a single special event. The exact date(s) and location of the event must be noted under "Event Location" in Section A when you apply for the license.

Multiple Event — The license is for a person or entity engaging in more than one special event in any two-year period. Any person or entity holding a wholesale or retail license which make sales at these events must have a separate multiple events license and complete a separate application.

Fees

Period Of Event. Indicate duration of event, from beginning to end for a single special event license. For a multiple special event license, see the fee schedule below for the event period.

Single Special Event License fee is \$8 for each event. The license must be obtained for each sales event where you make retail sales if the event is at a location other than your business (if any). There is no fee for a person or entity that has a regular Colorado state sales tax license.

Multiple Special Events License fee is \$16 for a two-year period. There is no fee for a person or entity that has a regular Colorado state sales tax license. The multiple special event license is valid for any shows in Colorado through the licensing period end date.

The fee schedule is as follows:

If first day of sales is:

January to June even-numbered
years 2012, 2014, 2016 \$16.00

July to December even-numbered
years 2012, 2014, 2016 \$12.00

January to June odd-numbered
years 2013, 2015, 2017 \$8.00

July to December odd-numbered
years 2013, 2015, 2017 \$4.00

- There is no charge for a multiple or single event license if a person or entity has a current Colorado wholesale or retail sales tax license.
- The multiple event license is valid through December 31 of each odd-numbered year.

Signature

A signature must be on this document or it will not be processed.

Note: Sales tax is due the twentieth day of the month following the month in which the special event **began**.

If you need assistance with the completion of this form call (303) 238-7378.

You may electronically file and pay your return conveniently and securely on Revenue Online at www.Colorado.gov/RevenueOnline. Click on File a Return, then Special Event Sales Tax. Your event should be listed in our system. If you do not find your event on the Event List, select the link "click here" at the top of the Event List. Follow the steps to file your Special Event sales tax return. Filing online ensures timely filing and prevents common filing errors. There is a fee to pay by e-Check or credit card. See the Taxation Web site at www.TaxColorado.com for current fees. Filing by Electronic Funds Transfer (EFT) is free but pre-registration is required. To file a DR 0098 paper return, send the return and a check or money order to:

Colorado Department of Revenue
Denver, CO 80261-0013.

Write the name of the event, event date, and the Colorado account number on the check.

Find



File

Connect

www.TaxColorado.com



Sales Tax Special Event Application

Account Number

Purpose		Ownership			
1. Do you have a sales tax account in Colorado? <input type="checkbox"/> Yes <input type="checkbox"/> No		3. Indicate Type of Organization			
If YES, Account Number		<input type="checkbox"/> Individual <input type="checkbox"/> Limited Liability			
2. Event Location (City in which your event is being held)		<input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership			
County in which your event is being held		<input type="checkbox"/> Limited Partnership (LLLP)			
ZIP		<input type="checkbox"/> Association			
		<input type="checkbox"/> Company (LLC) <input type="checkbox"/> Estate/Trust			
		<input type="checkbox"/> Limited Liability Partnership (LLP) <input type="checkbox"/> Government			
		<input type="checkbox"/> Corporation/'S' Corp. <input type="checkbox"/> Non-profit			
Business Information					
1. Taxpayer Name (owner, partners or other business organization) (last, first, middle)					
2. Trade Name/Doing Business As (if applicable)					
3a. City in which your business is located		State	ZIP		
3b. County in which your business is located		Telephone ()			
4. Mailing Address (residence address, include unit number)		City	State		
County		FEIN	SSN		
5. List specific products you provide (Explain in Detail).					
Ownership					
(1) Owner/Partner Name (last, first, middle) If Corporation, give Corporation name		SSN (FEIN # if applicable)			
1a.					
Address (residence or P.O. Box, street, city, state, ZIP)		Telephone ()			
1b.					
(2) Owner/Partner Name (last, first, middle) If Corporation, give Corporation name		SSN (FEIN # if applicable)			
2a.					
Address (residence or P.O. Box, street, city, state, ZIP)		Telephone ()			
2b.					
If there are other partners, list on separate sheet using the same format.					
Sales					
Make checks payable to: Colorado Department of Revenue Denver, CO 80261-0013	Mark The Box That Applies To You	Period of Event		Fees	
		From	To		
	<input type="checkbox"/> Single event			Single Event License	
	<input type="checkbox"/> Multiple event			0120-750 (999)	\$
				Multiple Event License	
				0140-750 (999)	\$
I declare under penalty or perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.			Amount Owed		\$.00
Signature of Owner, Partner or Corporate Officer		Title		Date	

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Special Sales Event Sales Tax Return

You may electronically file and pay your return conveniently and securely on Revenue Online at www.Colorado.gov/RevenueOnline. Filing online ensures timely filing and prevents common filing errors. Local sales tax rates are listed under Other Services, "View Local Sales Tax Rates". There is a fee to pay by eCheck or credit card. See the Taxation Web site at www.TaxColorado.com for current fees. Filing by Electronic Funds Transfer (EFT) is free but pre-registration is required. See the last page of this form for instructions on how to use the online filing system at www.Colorado.gov/RevenueOnline

A "Special Sales Event" means an event where retail sales are made by more than three persons (vendors). **A standard sales tax license is required if you participate in the same event that occurs more than three times at the same location during any calendar year.** State sales tax, and if applicable, RTD/CD, RTA, MHA, PSI, or state-collected local tax must be collected on the gross selling price of items sold with the exception of sales to another licensed dealer. In the special districts column, check the box for the district (or districts) for which tax was collected. RTD (Regional Transportation District), CD (Scientific and Cultural District), RTA (Rural Transportation Authority), MHA (Multi-Jurisdictional Housing Authority, and Public Safety Improvements (PSI) sales taxes must be paid if the sales are made to businesses located within the boundaries of the districts. Do not remit tax to the state for home-rule cities which administer their own tax. The applicable taxes, tax rates and service fee information can be obtained from the event organizer.

How to file: If unable to file and pay the return electronically through Revenue Online, mail the return, together with remittance by check, draft, or money order, to the Department of Revenue, Denver, CO 80261-0013. The payment and returns are due on or before the 20th day of the month following the month in which such special sales event began. A separate return must be filed for each special event. Please include your Colorado account number, signature, and telephone number on your remittance.

- All entries of state and local taxes must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of sales tax. It is only when you fill out this return that you round the numbers you are reporting.
- Failure to file the return and pay the tax subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due. Current interest rates are available on Department of Revenue Web site, www.TaxColorado.com.
- **Amended Return**—If you are filing an amended return you are required to mark the amended return box. A separate amended return must be filed for each event. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety. Be sure to use the correct vendor fee for the jurisdiction in which you are filing the tax.
- Any questions regarding the preparation of your return may be directed to: 303-238-SERV (7378).
- Refer to Form DR 1002 on the Web site at www.TaxColorado.com for all sales tax rates, vendor fee rates, exemptions and other information.
- Refer to Form DR 0800 for location/jurisdiction codes.
- **Mail to and make check payable to:**
 Department of Revenue
 Denver, CO 80261-0013

▼ **Cut here and send only the coupon below.** Help us save time and your tax dollars. ▼

DR 0098 (05/13/13)		Colorado Department of Revenue		Special Event		Retail Sales Tax	
Signed under penalty of perjury in the second degree		Signature			Date		Phone
Taxpayer Last Name		First Name	M.I.	Mark if an Amended Return..... • <input type="checkbox"/>		20-100	17
Acct. Number		Due Date		1. Gross Sales •		(1-4)	00
Event Period		Location/Jurisdiction Code		2. Sales to other licensed dealers for resale •		(2-4)	00
3. Line 1 less line 2 (Enter this amount on line 5 in all applicable columns)							
4. Name of Event		County of Event		City of Event		<input type="checkbox"/> RTD <input type="checkbox"/> CD <input type="checkbox"/> RTA <input type="checkbox"/> MHA <input type="checkbox"/> PSI <input type="checkbox"/>	
5. Taxable Sales		00	00			00	00
6. Exemptions (i.e. food for home consumption)		00	00			00	00
7. Net taxable sales for each tax •		(4-1)	00	(4-2)	00	(4-3)	00
8. Tax Rate	Indicate the appropriate tax rate for the location on line 4	County Sales Tax Rate		City Sales Tax Rate		Special District Tax Rate	
						State Sales Tax Rate .029	
9. Total tax (line 8 x line 7)		00	00			00	00
10. Service fee rate		00	00			00	0.0222
11. Service fee allowed vendor (line 10 x line 9) •		(8-1)	00	(8-2)	00	(8-3)	00
12. Sales tax due (line 9 minus line 11) (100)		(11-1)	00	(11-2)	00	(11-3)	00
13. Penalty (200)		(12-1)	00	(12-2)	00	(12-3)	00
14. Interest (300)		(13-1)	00	(13-2)	00	(13-3)	00
15. Total each tax (add lines 12, 13 & 14)		00	00			00	00
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.				16. Total tax due all columns (355)		\$.00	

How To Use the Online Filing System

1. Go to www.Colorado.gov/RevenueOnline
2. Under the area titled "For Business", click "File a Return".
3. Click "File Special Event Sales Tax".
4. Read this page.
5. Click Continue.
6. Click on Event Name; or, if your event is not listed, select "click here" at the top of the page.
7. Follow the on-screen instructions.



Manage your account.
File and pay online.
Get started with Revenue Online today!
www.Colorado.gov/RevenueOnline

Revenue Online offers convenient and secure access to conduct business with the Department of Revenue on a computer, laptop, smart phone or tablet. The services available in Revenue Online let you manage your tax account. File and pay online.